

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gregory Szejkowski
DOCKET NO.: 04-27749.001-R-1 and 05-25728.001-R-1
PARCEL NO.: 13-22-112-024-0000

The parties of record before the Property Tax Appeal Board are Gregory Szejkowski, the appellant, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review.

The subject property consists of a 75-year-old, two-story, multi-family dwelling of masonry construction with six full bathrooms and a full-unfinished basement located in Jefferson Township, Cook County. The appellant's petition suggests the subject dwelling contains 3,798 square feet of living area, while the board of review's documents indicate the subject contains 5,490 square feet.

The Property Tax Appeal Board finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the Property Tax Appeal Board consolidates the above appeals.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in part and no change in part in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
04-27749.001-R-1	13-22-112-024-0000	\$4,566	\$49,696	\$54,262
05-25728.002-R-1	13-22-112-024-0000	\$4,566	\$49,696	\$54,262

Subject only to the State multiplier as applicable.

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consist of two-story, multi-family dwellings of frame or masonry construction located within four blocks of the subject. The improvements range in size from 3,678 to 4,785 square feet of living area and range in age from 13 to 122 years. The comparables contain from three to five full bathrooms. Three comparables contain a finished or unfinished basement and three comparables have a two-car or three-car detached garage. The improvement assessments range from \$8.29 to \$9.53 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The appellant also argued overvaluation in that the income generated by the subject does not warrant its high level of taxation, and therefore its excessive assessment. In support of the request for relief due to the subject's diminished income, the appellant's attorney prepared and submitted an "income approach", using the subject's actual income and expenses. The evidence disclosed the subject property's stabilized net operating income for 2005 to be \$31,919. Applying a capitalization rate of 12.59% produced a market value for the subject of \$253,527. A factor of 16%, which represents the Cook County Real Property Classification level of assessment for Class 2 property, was applied to determine a requested total assessment for the subject of \$40,564. A copy of the subject's Schedule E/Supplemental Income and Loss statement for tax year 2005 and two general affidavits were also provided.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$58,218 for 2004 and \$54,262 for 2005. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,478 to 4,446 square feet of living area and range in age from 31 to 104 years. The comparables contain from two to four full bathrooms and a two-car or three-car detached garage. Three comparables contain a finished or unfinished basement. The improvement assessments range from \$8.60 to \$12.35 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property

Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 5,490 square feet of living area. The subject's improvement assessment for 2005 is \$49,696 or \$9.05 per square foot of living area, based on 5,490 square feet.

The board of review's evidence provided a 2004, 2005 and 2006 assessment printing of the subject's assessments and property characteristics. The non-triennial 2004 assessment printing disclosed a 2005 improvement reduction from \$53,652 to \$49,696 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the assessor's 2005 non-triennial assessment correction it is appropriate to reduce the appellant's 2004 improvement assessment to \$49,696.

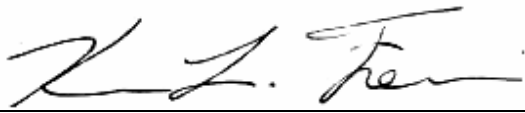
Regarding the appellant's inequity claim, both parties submitted a total of eight properties somewhat similar to the subject but with many variations in living area, age and/or construction. These eight properties have improvement assessments ranging from \$8.60 to \$12.35 per square foot of living area. The subject's per square foot improvement assessment of \$9.05, based on 5,490 square feet of living area, falls within the range established by these properties. The Board finds of the eight comparables offered by the parties, all eight vary substantially from the subject in living area, four vary in construction and three vary in age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds no further reduction based on the appellant's inequity claim is warranted.

As a final point, the Board finds the appellant's income and expense evidence lacks market data and thus is without merit or weight.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.